



STATE TAX REGISTRATION APPLICATION

**Georgia
Department of Revenue**

INSTRUCTIONS FOR COMPLETION OF THE STATE TAX REGISTRATION APPLICATION

(PLEASE TYPE OR PRINT IN INK)

IDENTIFICATION SECTION

Line 1. Enter your Georgia State Taxpayer Identifier Number. (If you do not have one, leave blank.)

Line 2. Indicate the reason for this application as follows:

- a. **CHANGE IN LOCATION ADDRESS** – If you are currently registered for Georgia Sales and Use, Withholding, Motor Carrier, Motor Fuel Distributor, and/or Alcohol Taxes and have changed the physical location of your business, check here.
- b. **CHANGE IN ALCOHOL LICENSEE** – If you currently have a Georgia alcohol license and have changed your licensee, check here.
- c. **NEW BUSINESS** – If you are starting a new business or you purchased an ongoing business, check here.
- d. **CHANGE IN OWNERSHIP STRUCTURE** (Example: proprietorship to corporation) – If your business is currently registered under one form of ownership and will be operating under a different type of ownership structure, check here.
- e. **ADDITIONAL TAX REGISTRATION** – If you are applying for an additional tax registration and are presently registered for another tax, check here.
- f. **DIVIDED STORE** – If you are applying for alcohol licenses to operate as a divided store, check here.
(NOTE: Two separate applications must be completed. Trade names must be different.)

Line 3. Check all tax license and permit types for which you are applying. Complete CRF-002 and any of the following form(s) that apply to your registration.

<u>Tax Type</u>	<u>Form #</u>	<u>Form Name</u>
Sales and Use Tax	CRF-002	State Tax Registration Application
Withholding Tax	CRF-002	State Tax Registration Application
Motor Carrier Permit	CRF-006	Motor Carrier and Tanker Truck Permit Application
Motor Fuel Tanker Truck Permit	CRF-006	Motor Carrier and Tanker Truck Permit Application
Motor Fuel Distributor Tax	CRF-007	Motor Fuel Distributor Application
Tobacco License	CRF-008	Tobacco License Application
Alcohol License Retail	CRF-009	Alcohol License Application
Alcohol Wholesale	CRF-010	Schedule A – List of Brands
Alcohol Wholesale	CRF-011	Schedule B – Territory Designation

Line 4. If registered with the Secretary of State, enter the name under which your business is legally registered. If your business is not so registered, then enter the name under which you plan to operate.

Line 5. Enter the trade name or doing-business-as (DBA) name of your business only if different from the Legal Business Name on Line 4.

Line 6. Check the ownership structure under which your business is owned and operated. If "Corporation", enter the State and Date of Incorporation. (NOTE: If the ownership consists of a married couple, the ownership will be presumed to be a partnership.

Line 7. Enter your Federal Employer Identification (FEI) Number. If you have applied for an FEI number, write "APPLIED FOR." If you do not have an FEI number and you have not applied, leave blank.

Line 8. If your business only operates seasonally, indicate the months you will conduct business, otherwise, disregard this line.

Line 9. Enter the last month and day of your business' accounting year.

Line 10. If you purchased an existing business, enter the following information regarding the former owner if known: legal business name, STI number, Georgia Sales Tax Number, Withholding Tax Number, and purchase price.

ADDRESS SECTION

Line 11. Enter the physical location address of your business including suite/apartment number. **(A post office box is not an acceptable location address. If you use a P.O. Box, your application will be rejected.)**

- Line 12. Check "yes" or "no" if your location address is within the city limits. (Disregard this line if business is not located in Georgia.)
- Line 13. Enter the mailing address of your business if different from the location address listed on Line 11.
- Line a. Check all tax type(s) for the address you are entering. **(If you would like to have correspondence or reporting forms from any taxing unit sent to separate locations, please list these addresses on Lines 13 and/or 14, and indicate the tax related to each. Also, Form CRF-003 is available for additional addresses.)**
- Line b. If the addressee name is different from or in addition to the legal business name, enter the name as it should appear on a mailing label; otherwise, leave blank.
- Line c. Enter the number and street address, P.O. Box or RFD Number.
- Line d. Enter the city, state, zip code, county (only if address is located in Georgia), country, and telephone number.
- Line 14. List an additional mailing address if necessary. Please refer to the instructions on Line 13 in completing this Section. **Use Form CRF-003 to list further mailing addresses.**

OWNERSHIP/RELATIONSHIP SECTION

- Line 15. **The Department of Revenue requires that the following information be furnished on all related individuals or businesses to determine the ownership of the applying business. This Section MUST be completed for your application to be accepted.** Complete one Section for each related business or individual, check all relationships that apply, and enter the effective date of that relationship. For all applications, provide information for the following:

- **Owner** – If owner of the business, complete items C, D, and E.
- **Partner** – If the business is a partnership, complete a separate RELATIONSHIP Section (C, D, and E) for each partner.
- **Officer** – If the business is a corporation, complete a separate RELATIONSHIP Section (C, D, and E) for each corporate officer.
- **Parent Company** – If the business is a subsidiary, branch, or division of another business, complete a RELATIONSHIP Section (A, B, D, and E) for the parent company.
- **Shareholder** – If the business is a Subchapter S Corporation, complete a separate RELATIONSHIP Section (C, D, and E) for each shareholder.

For Alcohol License Applications:

- **Alcohol Licensee** – For the Licensee of your business, complete a RELATIONSHIP Section (C, D, and E).
- **Manager** – For the manager of your business, complete a RELATIONSHIP Section (C, D, and E). If the licensee and manager are the same person, check "Alcohol Licensee" and "Manager" and complete only one Section.
- **Related Business** – If an owner, partner, or corporate officer has any financial interest in any other wholesale or retail alcohol business, for each such business, complete a separate RELATIONSHIP Section (A, B, D, and E).

For Motor Fuel Distributor License Applications:

- **Supplier** – For each supplier, complete a separate RELATIONSHIP Section (A, B, D, and E).

For All Relationships:

- Line a. If the relationship checked is a business entity, enter the name of that business entity and the Sate Taxpayer Identifier (STI) number or license number (if known).
- Line b. If this business is registered for Georgia Sales Tax and/or Withholding Tax, enter its Sales Tax and/or Withholding Tax numbers (if known).
- Line c. If the relationship checked is an individual, enter the individual's full name, title, and Social Security Number (Social Insurance Number if Canadian). **Social Security Number is required by Revenue Regulation 560-1-1-18.**
- Line d. Enter the individual or business address here.
- Line e. Enter the city, state, zip code, county (only if address is located in Georgia), country, and telephone number.
- Line 16. List any additional ownership/relationships. Please refer to the instructions on Line 15 in completing this Section. **Use Form CRF-004 to identify further ownership/relationship types.**

SALES AND USE TAX SECTION

- Line 17. Identify the nature of your business. (If a combination of two or more, list percentages of receipts. Percentages must total 100%.)

- Line 18. Enter the kind of business you will operate, product(s) for sale, and/or service(s) to be provided. Examples of businesses are: grocery, restaurant, bakery, chain food store, department store, jewelry, hardware, service station, automobile dealership, furniture store, motel or hotel, warehouse, manufacturing plant, book store, etc. Specify if a combination of businesses.
- Line 19. Check appropriate yes or no answers as to whether you will or will not sell alcoholic beverages.
- Line 20. Check appropriate yes or no answers as to whether you will or will not sell tobacco products.
- Line 21. Check appropriate yes or no answers as to whether you will or will not sell gasoline and/or other motor fuels. If "yes", specify the dealer responsible for paying tax on the gasoline and/or motor fuel sales and enter its Sales Tax Number, if other than yourself.
- Line 22. Enter the date you actually started or will start selling or purchasing items subject to sales tax. (If an out-of-state business, enter the date of first such activity in Georgia.) Do not indicate your date of incorporation for the answer to this question. (Month/Day/Year required.)
- Line 23. Check the accounting method your business has elected to use to report Sales and Use Tax to the Department.
Cash Basis – The seller reports the sale and remits the tax in the month that the tax is collected.
Accrual Basis – The seller reports the sale and remits the tax in the month that the sale is made.
- Line 24. Check appropriate yes or no answers as to whether you will or will not have employees. If "yes", complete the Withholding Tax Section. If "no", proceed to Signature Section.

WITHHOLDING TAX SECTION

- Line 25. Check "Applicant or Payroll Service Bureau" or "Other" to identify the party responsible for filing and remitting the required payroll taxes. If "Applicant or Payroll Service Bureau", your business will be assigned a withholding number. If "Other", list the name and a Withholding Number of the business responsible for paying these taxes. The name and number listed will be verified on our Registration Files. If this information cannot be verified, a withholding number will be issued to the applicant.
- Line 26. Check "yes" if you expect to withhold more than \$200 per month; otherwise, check "no".
- Line 27. Enter the number of employees hired or that you anticipate hiring once the business is started.
- Line 28. For Georgia Withholding Tax Purposes, enter the date of the first payroll. (Month/Day/Year required.)

SIGNATURE SECTION

This application must be signed by owner, partner, or corporate officer. This form will not be accepted unless signed by someone listed in the Relationship Section or on Form CRF-004. **Stamped signature not acceptable.**

IF SALES AND USE TAX WAS COLLECTED OR GEORGIA WITHHOLDING TAX WAS WITHHELD AND DUE PRIOR TO THE FILING OF THIS APPLICATION, PLEASE COMPLETE AND ATTACH THE APPROPRIATE TAX RETURNS WITH **SEPARATE CHECKS** AND IDENTIFY EACH CHECK BY TAX TYPE. (COMBINED TAX PAYMENTS ARE NOT ACCEPTABLE AND WILL DELAY THE PROCESSING OF YOUR TAX PAYMENTS.)

THE PROCESSING OF THIS APPLICATION WILL BE DELAYED UNLESS ALL APPLICABLE QUESTIONS ARE ANSWERED, COMPLETE INFORMATION IS FURNISHED, AND IS PROPERLY SIGNED. PLEASE RETAIN A COPY OF THIS APPLICATION FOR YOUR FILE.

PLEASE ALLOW 1 TO 2 WEEKS FOR PROCESSING OF APPLICATION.

MAIL COMPLETED APPLICATION TO:

**GEORGIA DEPARTMENT OF REVENUE
P. O. BOX 38428
ATLANTA, GA 30334**